

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Second Set of Information Requests

Request No. DTE 2-15 (Common):

Refer to Schedules MHC-7-16 (Gas) and MHC-7-13 (Electric). Please provide invoices for every expense incurred thus far in preparation of the Company's gas and electric rate cases. As part of this response, please provide a schedule totaling each group of invoices (e.g., External Consultants; Production, Delivery, Notifications; Lodging, Meals, Telephone; Parent Corporation-Support Services). Provide this information separately for the Company's gas and electric rate cases; if some costs are deemed by the Company to be common to both rate applications, provide a full explanation of how these common costs were allocated between the gas and electric rate applications.

Supplemental Response – September 20, 2002:

Please refer to Attachments 1 & 2 for summaries of the gas and electric rate case costs as of September 20, 2002. At this time, the gas rate case costs total \$514,500 and the electric rate case costs total \$610,863. The Company's rate case costs include legal accruals for the month of August 2002 – at this time, legal invoices have not been received for August. The invoices supporting the additional costs from the supplemental data response dated 9/6/02 are attached as:

- Attachment 3 – ACS / MCS Invoices
- Attachment 4 – PBR Invoices
- Attachment 5 – Depreciation Study Invoices
- Attachment 6 – Temporary Help Invoices
- Attachment 7 – Miscellaneous Invoices

As a general guideline, assuming the entire invoice is not specifically identified as applicable to gas or electric, the invoice or the amount of the invoice that pertains to FG&E is allocated between gas and electric using the "FG&E split" of 65% electric and 35% gas.

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In addition, Attachments 1 & 2 also reflect revised rate case estimates identified by type of expense. At this time, the anticipated increase in total rate case expenses is approximately \$128,000 for gas and \$64,000 for electric.

The increases in the rate case cost estimates are primarily attributable to four categories of expense:

- Legal
- Allocated and Marginal Cost Studies / Revenue Requirements
- Depreciation Study
- Cost of Capital

The Company's original estimate of rate case costs were based upon contractual obligations for professional and consulting services pertaining to the rate case filing including estimates of the time involved in the preparation of the filing and support thereof. The large volume of data requests associated with this rate case proceeding required the Company's professional and consulting vendors to spend additional time and resulted in the Company incurring additional expenses beyond the amount originally estimated.

Person Responsible: Mark H. Collin

Fitchburg Gas & Electric Light Company
MA Rate Case Costs - Summary by Category
Gas Rate Case '02

Description	Actual	Estimate	Difference	Revised Estimated	Difference
Legal (Actual includes \$80,000 of Accrued Legal - No invoices) ¹	\$ 188,536	\$ 175,000	\$ 13,536	\$ 240,000	\$ 65,000
Outside Services:					
- Allocated and Marginal Costs Studies; Revenue Requirements	191,681	190,000	1,681	230,000	40,000
- PBR Mechanism	57,370	52,500	4,870	57,500	5,000
- Depreciation Study	28,381	28,750	(369)	28,750	-
- Cost of Capital	25,479	25,000	479	33,500	8,500
Temporary Help	20,395	24,500	(4,105)	30,000	5,500
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,658	-	2,658	3,500	3,500
Total	\$ 514,500	\$ 495,750	\$ 18,750	\$ 623,250	\$ 127,500

Note:

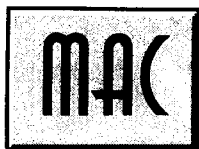
¹ The revised legal estimate of \$240,000 is subject to adjustment based on a negotiated fee at the conclusion of the proceeding.
Please refer to AG-RR-44 for additional information regarding the fee negotiated by the Company with its Legal Counsel.

Fitchburg Gas & Electric Light Company
MA Rate Case Costs - Summary by Category
Electric Rate Case '02

Description	Actual	Estimate	Difference	Revised Estimated	Difference
Legal (Actual includes \$65,000 of Accrued Legal - No invoices) ¹	\$ 251,799	\$ 325,000	\$ (73,201)	\$ 350,000	\$ 25,000
Outside Services:					
- Allocated and Marginal Costs Studies; Revenue Requirements	176,853	230,000	(53,147)	218,000	(12,000)
- PBR Mechanism	62,171	97,500	(35,329)	97,500	-
- Depreciation Study	52,708	28,750	23,958	53,000	24,250
- Cost of Capital	38,978	25,000	13,978	48,000	23,000
Temporary Help	25,602	45,500	(19,898)	45,500	-
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,752	-	2,752	3,500	3,500
Total	\$ 610,863	\$ 751,750	\$ 140,887	\$ 815,500	\$ 63,750

Note:

¹ The revised legal estimate of \$350,000 is subject to adjustment based on a negotiated fee at the conclusion of the proceeding.
Please refer to AG-RR-44 for additional information regarding the fee negotiated by the Company with its Legal Counsel.



MANAGEMENT APPLICATIONS

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

DTE 02-24/25
Attachment 3 DTE 2-15
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INVOICE

TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran
Director, Financial Regulation

INVOICE # 20020920

W. O. # 200156

DATE 09/06/02

BILLING PERIOD: 5 Weeks Ended 8/30/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

PROFESSIONAL SERVICES

NAME:

James L. Harrison
Michael J. Morganti
Carl A. Vath
David A. Deans
PA Secretarial
PA Secretarial

HOURS	HOURLY RATE	BILLING
33.50	\$160	\$ 5,360.00
9.00	\$145	\$ 1,305.00
21.00	\$145	\$ 3,045.00
88.65	\$120	\$ 10,638.00
2.25	\$30	\$ 67.50
7.50	\$30	\$ 225.00

SUBTOTAL LABOR \$20,640.50

OUT-OF-POCKET EXPENSES

Lodging	\$ 588.77
Transportation	\$ 421.13
Meals	\$ 216.00
Postage	\$ 82.09

Electric Rate Case
20-00-00-00-186-72-00 \$ 22,980.52

AF Curran 9/18/02

Miscellaneous Office Expenses 5.00% \$ PROF 1,032.03
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$2,340.02

TOTAL CHARGES \$22,980.52

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2002

James L. Harrison

Unitil Service Corp

Fitchburg Electric Regulatory Accounting Assistance and Rate Design

W. O. #200156

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/29/02	2.5	Draft Response AG-6-5 Supplemental; phone K. Asbury regarding hotels; e-mail D. Deans; organize data responses.
8/1/02	0.5	Phone conversation with K. Asbury.
8/2/02	2.0	Review responses; meet with C. Vath; phone/e-mail P. French and K. Asbury.
8/7/02	0.5	Phone conversation regarding binding and shipping of workpapers.
8/9/02	0.5	Review and exchange e-mails with K. Asbury and P. French regarding preparation for hearings.
8/10/02	2.0	Begin reviewing testimony and exhibits.
8/11/02	4.0	Continue reviewing testimony, exhibits and schedules; meet with P. French in Boston.
8/12/02	4.0	Participate in direct testimony.
8/13/02	4.5	Participate in direct testimony.
8/14/02	2.0	Begin drafting record responses.
8/15/02	3.0	Continue working on record responses with M. Morganti; review transcript; phone P. French regarding record requests for K. Asbury.
8/16/02	3.0	Continue drafting record responses.
8/19/02	1.5	Review and revise final record responses.
8/20/02	0.5	Proofread and e-mail responses to K. Asbury.
8/21/02	1.0	Conference call regarding AG record requests; draft AG-RR-20.
8/22/02	1.0	Review and revise AG-19 and 20.
8/27/02	1.0	Review CGA comments with R. McInnis; phone conversation with R. McInnis and L. McNamara.
TOTAL	33.5	

MANAGEMENT APPLICATIONS CONSULTING

Professional Services

August 2002

Michael Morganti

Unitil Service Corp.

W. O. #200156

Fitchburg Electric Regulatory Assistance

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/9/02	3.0	Reviewing data responses and workpapers related to unbilled revenues and internal transmission revenues.
8/12/02	2.0	Reviewing with J. Harrison unbilled revenues and internal transmission revenues.
8/14/02	2.0	Reviewing response to AG and DTE's record requests.
8/15/02	1.0	Responding to DTE-RR-17.
8/19/02	1.0	Responding to DTE-RR-17.
TOTAL	9.0	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2002

Carl Vath

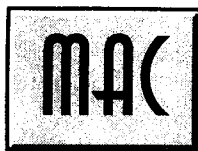
W. O. # 200156

**Unitil Service Corp.
Fitchburg Electric
Regulatory Accounting Assistance and Rate Design**

<u>Date</u>	<u>Total Time</u>	<u>Description</u>
7/30/02	3.5	Preparation of response categories and books.
8/1/02	3.5	Preparation of response categories and books; completion or regression "white paper".
8/6/02	5.0	Consolidation of responses.
8/7/02	3.5	Complete response lists and binders.
8/12/02	2.5	Review MCS and workpapers for errata sheet.
8/13/02	2.0	Investigate mods to additions and retirements for Table 1 and 2 in MCS.
8/14/02	1.0	Review additions and retirements.
TOTAL	21.0	

MANAGEMENT APPLICATIONS CONSULTING**Professional Services****August 2002****David A. Deans****W. O. #200156****Unitil Service Corp.
Fitchburg Regulatory Assistance – Electric Division**DTE 02-24/25
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<u>Date</u>	<u>Time</u>	<u>Description</u>
7/29/02	5.00	At Unitil office; discussions with Curran; drafted and reviewed data responses; meeting with Curran and Collin
7/30/02	6.65	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/31/02	6.00	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/1/02	5.40	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/2/02	4.15	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/5/02	3.50	At Ma. DTE; testimony of Collin.
8/6/02	4.25	Discussions with Curran; drafted and reviewed data responses; reviewed and coordinated preparation of Collin record requests; discussions with Accounting and Regulatory Services Staffs and other response preparers
8/7/02	3.75	At Ma. DTE; continued testimony of Collin; reviewed Collin record requests
8/8/02	5.65	At Unitil office; discussions with Curran; drafted and reviewed data responses and record responses
8/9/02	2.50	At Unitil office; discussions with Curran; drafted and reviewed data responses and record responses
8/12/02	6.25	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed record responses
8/13/02	6.75	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed record responses
8/16/02	2.60	Discussion with Curran; reviewed transcript of Collin testimony
8/19/02	4.25	At Ma. DTE; continued testimony of Collin
8/20/02	3.25	At Ma. DTE; continued testimony of Collin
8/21/02	6.25	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/22/02	4.15	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/23/02	4.50	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/27/02	.40	Discussions with Curran
8/29/02	2.90	Discussions with Curran and Finance Staff; reviewed record responses
8/30/02	.50	Reviewed record responses
TOTAL	88.65	



MANAGEMENT APPLICATIONS (C)

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INVOICE

TO: Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran
Director, Financial Regulation

INVOICE # 20020921

W. O. # 200157

DATE 09/06/02

BILLING PERIOD: 5 Weeks Ended 8/30/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

PROFESSIONAL SERVICES

NAME:

James L. Harrison
Michael J. Morganti
Carl A. Vath
David A. Deans
PA Secretarial
PA Secretarial

HOURS	HOURLY RATE	BILLING
39.00	\$160	\$ 6,240.00
23.00	\$145	\$ 3,335.00
19.50	\$145	\$ 2,827.50
91.35	\$120	\$ 10,962.00
2.25	\$30	\$ 67.50
7.50	\$30	\$ 225.00

SUBTOTAL LABOR \$23,657.00

OUT-OF-POCKET EXPENSES

Lodging \$ 844.73
Meals \$ 388.97
Transportation \$ 324.62
Postage \$ 82.09

Gas note con
20-68-00-00-186-71-00 \$26,480.26
Curran 9/18/02

Miscellaneous Office Expenses 5.00% \$ PROF 1,182.85
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$2,823.26

TOTAL CHARGES **\$26,480.26**

MANAGEMENT APPLICATIONS CONSULTING

Professional Services

August 2002

James L. Harrison

Unitil Service Corp

Fitchburg Gas Regulatory Accounting Assistance and Rate Design

W. O. #200157

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/29/02	3.0	Draft Response AG-6-5 Supplemental; phone K. Asbury regarding hotels; e-mail D. Deans; organize data responses.
7/31/02	0.5	Phone conversation with K. Asbury.
8/2/02	2.0	Review responses; meet with C. Vath; phone/e-mail P. French and K. Asbury.
8/7/02	0.5	Phone conversation regarding binding and shipping of workpapers.
8/9/02	0.5	Review and exchange e-mails with K. Asbury and P. French regarding preparation for hearings.
8/10/02	2.0	Begin reviewing testimony and exhibits.
8/11/02	4.0	Continue reviewing testimony, exhibits and schedules; meet with P. French in Boston.
8/12/02	4.0	Participate in direct testimony.
8/13/02	4.5	Participate in direct testimony.
8/14/02	2.0	Begin drafting record responses.
8/15/02	3.0	Continue working on record responses with M. Morganti; review transcript; phone P. French regarding record requests for K. Asbury.
8/16/02	3.5	Continue drafting record responses.
8/19/02	2.0	Review and revise final record responses.
8/20/02	1.0	Proofread and e-mail responses to K. Asbury.
8/21/02	1.5	Conference call regarding AG record requests; draft AG-RR-20.
8/22/02	1.0	Review and revise AG-19 and 20.
8/26/02	0.5	File record responses.
8/27/02	1.5	Review CGA comments with R. McInnis; phone conversation with R. McInnis and L. McNamara.
8/30/02	2.0	Review record responses drafted by R. McInnis concerning capacity assignment.
TOTAL	39.0	

MANAGEMENT APPLICATIONS CONSULTING

Professional Services

August 2002

Michael Morganti

Unitil Service Corp.

W. O. #200157

Fitchburg Gas Regulatory Assistance

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/29/02	1.0	Responding to DTE-7-37 and discussing other data responses.
8/1/02	1.0	Responding to AG-7-1 and AG-5-1.
8/8/02	3.0	Writing summary of gas unbilled revenue calculation.
8/12/02	2.0	Reviewing with J. Harrison gas unbilled revenue calculation, weather normalization and demand allocators.
8/13/02	3.0	Responding to AG-RR-14 and reviewing gas unbilled revenue calculation.
8/15/02	5.0	Responding to DTE-RR-14 and 16. Reviewing calculation of base use in weather adjustment.
8/16/02	4.0	Responding to DTE-RR-15 and 14. Calculating weather adjustment with changes in base use.
8/19/02	4.0	Responding to DTE-14 and 15.
TOTAL	23.0	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2002

Carl Vath

W. O. # 200157

**Unitil Service Corp.
Fitchburg Gas
Regulatory Accounting Assistance and Rate Design**

<u>Date</u>	<u>Total Time</u>	<u>Description</u>
7/29/02	4.5	Generation of supporting documentation for errata and regressions.
7/30/02	4.0	Analysis of regression questions from DTE.
7/31/02	3.5	Preparation of response categories and books.
8/1/02	4.0	Preparation of response categories and books; interface with Robyn Tafoya for data response lists.
8/2/02	3.5	Review reports, responses, data requests, hardcopy for hearings.
TOTAL	19.5	

Professional Services

August 2002

David A. Deans

W. O. #200157

Unitil Service Corp.
Fitchburg Regulatory Assistance – Gas Division

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/29/02	6.00	At Unitil office; discussions with Curran; drafted and reviewed data responses; meeting with Curran and Collin
7/30/02	5.35	At Unitil office; discussions with Curran; drafted and reviewed data responses
7/31/02	6.50	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/1/02	5.35	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/2/02	4.10	At Unitil office; discussions with Curran; drafted and reviewed data responses
8/5/02	3.50	At Ma. DTE; testimony of Collin.
8/6/02	4.25	Discussions with Curran; drafted and reviewed data responses; reviewed and coordinated preparation of Collin record requests; discussions with Accounting and Regulatory Services Staffs and other response preparers
8/7/02	3.75	At Ma. DTE; continued testimony of Collin; reviewed Collin record requests
8/8/02	5.60	At Unitil office; discussions with Curran; drafted and reviewed data responses and record responses
8/9/02	3.50	At Unitil office; discussions with Curran; drafted and reviewed data responses and record responses
8/12/02	6.25	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed record responses
8/13/02	6.75	At Unitil office; discussions with Curran and Accounting Staff; drafted and reviewed record responses
8/16/02	2.65	Discussion with Curran; reviewed transcript of Collin testimony
8/19/02	4.25	At Ma. DTE; continued testimony of Collin
8/20/02	3.25	At Ma. DTE; continued testimony of Collin
8/21/02	6.25	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/22/02	4.10	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/23/02	4.50	At Unitil office; discussions with Curran; drafted and reviewed record responses
8/27/02	2.10	Discussions with Curran; reviewed record responses
8/29/02	2.85	Discussions with Curran and Finance Staff; reviewed record responses
8/30/02	.50	Reviewed record responses
TOTAL	91.35	

INVOICE



DTE 02-24/25
Attachment 4 DTE 2-15
Supplemental Response-9/20/02
Page 1 of 3

Unitil Service Corporation
Attn: Todd Bohan
6 Liberty Lane W.
Hapton, N H 03842-1720

August 29, 2002
Project Number: 113463
Invoice Number: 115443

Re: P B R Plan Development

For services performed through July 31, 2002

Professional Services	\$2,340.00
Total this invoice	<u>\$2,340.00</u>

As \$819-
Electric \$1,521-

Terms: Payable on receipt

If you have any questions please contact me at your earliest convenience.

John Winter
Project Manager

Remit to:

Regular mail:

Navigant Consulting, Inc.
135 S LaSalle, Dept 3720
Chicago, IL 60674-3720

Electronic wire transfer:

LaSalle Bank
135 S. LaSalle
Chicago, IL 60674-3720
ABA# 071000505
ACCT# 5800151127

EIN#36-4094854
GST#883101511

Unitil Service Corporation
6 Liberty Lane W.
Hapton, N H 03842-1720

August 29, 2002
Project Number: 113463
Invoice Number: 115443

Re: P B R Plan Development

Employee/Comment	Job	Hours	Rate	Amount
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Task: 0.00

6/2/02 - 6/8/02

Russell Feingold	Managing Director	1.00	320.00	320.00
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Organize PBR Plan documents and supporting workpapers in anticipation of data requests and other litigation matters

6/9/02 - 6/15/02

Russell Feingold	Managing Director	1.00	320.00	320.00
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Organize PBR Plan documents and supporting workpapers in anticipation of data requests and other litigation matters

6/16/02 - 6/22/02

Russell Feingold	Managing Director	1.00	320.00	320.00
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Organize PBR Plan documents and supporting workpapers in anticipation of data requests and other litigation matters

6/23/02 - 6/29/02

Russell Feingold	Managing Director	1.00	320.00	320.00
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Organize PBR Plan documents and supporting workpapers in anticipation of data requests and other litigation matters

Task: 30.0 Post - Filing

6/2/02 - 6/8/02

John Winter	Principal	2.00	265.00	530.00
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Unitil Service Corporation
6 Liberty Lane W.
Hapton, N H 03842-1720

August 29, 2002
Project Number: 113463
Invoice Number: 115443

Re: P B R Plan Development

Employee/Comment	Job	Hours	Rate	Amount
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6/9/02 - 6/15/02

John Winter	Principal	2.00	265.00	530.00
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Total	8.00	2,340.00
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MANAGEMENT APPLICATIONS COMPANY

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DTE 02-24/25
Attachment 5 DTE 2-15
Supplemental Response-9/20/02
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INVOICE

TO: Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran

INVOICE # 20020935

W. O. # 300154

DATE 09/06/02

BILLING PERIOD: 5 Weeks Ended 8/30/02

TERMS: Net 10 Days

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC.

PROFESSIONAL SERVICES

NAME:

James H. Aikman
Marcy E. Stefan

HOURS	HOURLY RATE	BILLING
35.00	\$160	\$ 5,600.00
12.50	\$80	\$ 1,000.00

SUBTOTAL LABOR \$6,600.00

OUT-OF-POCKET EXPENSES

Transportation

\$ 262.09

Meals

\$ 230.36

Fitchburg Rate Cases
3570 20-00-00-00-186-71-00 \$ 2,551.66
6570 20-00-00-00-186-72-00 4,738.79 ✓
\$ 7,290.45

Curran 9/18/02

Miscellaneous Office Expenses

3.00% \$ PROF

198.00

(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$690.45

TOTAL CHARGES \$7,290.45

**Unitil Service Corporation
Monthly Allocation of Time
August-02**

Total Finance	11,925.01	% Charged To Co's	
Finance-NH	7,870.51	CECO	10%
Finance-MA	4,054.50	E&H	11%
Accounting-NH	<u>7,213.75</u>	UPC	79%
	19,138.76		

This entry is to charge back each company their portion of temp time associated with NH restructuring and the MA rate cases.

			DR	CR
CECO	Def'd NH Restr Costs	10-20-00-00-186-17-00	1,508.43	
	A/P Assoc Co's	10-20-00-00-234-01-00		(1,508.43)
E&H	Def'd NH Restr Costs	11-20-00-00-186-17-00	1,659.27	
	A/P Assoc Co's	11-20-00-00-234-01-00		(1,659.27)
UPC	Outside Services-NH Restr	13-20-08-00-923-04-00	11,916.56	
	A/P Assoc Co's	13-20-00-00-234-01-00		(11,916.56)
FGE	Gas Rate Case 2002	20-00-00-00-186-71-00	2,027.25	
	Elec Rate Case 2002	20-00-00-00-186-72-00	2,027.25	
	A/P Assoc Co's	20-00-00-00-234-01-00		(4,054.50)
USC	A/R Assoc Co's CECO	12-30-00-00-146-01-00	1,508.43	
	A/R Assoc Co's E&H	12-30-00-00-146-02-00	1,659.27	
	A/R Assoc Co's UPC	12-30-00-00-146-04-00	11,916.56	
	A/R Assoc Co's FGE	12-30-00-00-146-03-00	4,054.50	
	Sal & Wages Finance	12-30-08-00-920-01-00		(11,925.01)
	Sal & Wages Accounting	12-30-10-00-920-01-00		(7,213.75)

Page: 1
 Invoice Date: 07/09/2002
 Invoice No: 07713227
 Customer Number: 261-000147-000
 Fed Tax ID: 94-1848752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
 Mark Collin
 UNITIL CORPORATION
 6 LIBERTY LANE, WEST
 HAMPTON NH 03842

Please Remit To:
 Robert Half Management Resources
 P.O. BOX 6248
 Carol Stream IL 60197-6248

Duplicate

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Tafya, Robyn A	07/05/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 07/05/2002				40.00	HRS		\$ 2,240.00

50% NHRIST
 50% FGE Rate 4505 — \$1,120 — Gas \$392 —
 — Electric \$728 —

Invoice Subtotal:

\$ 2,240.00

TOTAL AMOUNT DUE :

\$ 2,240.00

Any questions regarding this invoice please call:
 (800) 533-8435

For senior accounting and finance project professionals please call:
 (781) 876-1988

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources
 P.O. BOX 6248
 Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	07713227	\$ 2,240.00

26100014700007713227002240000



**ROBERT HALF
MANAGEMENT
RESOURCES™**
Project Financial Professionals

DTE 02-24/25
Attachment 6 DTE 2-15
Supplemental Response-9/20/02
Page 3 of 5

Page:
Invoice Date:
Invoice No: 07937574
Customer Number: 261-000147-000
Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
Mark Collin
UNITIL CORPORATION
6 LIBERTY LANE, WEST
HAMPTON NH 03842

Please Remit To:
Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Tafoya, Robyn A	08/23/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 08/23/2002				40.00	HRS		<u>\$ 2,240.00</u>

50% NH REST
50% FFE RATE CASES — \$1,120 — G22 \$392 —
Electric \$728 —

Invoice Subtotal:

\$ 2,240.00

TOTAL AMOUNT DUE :

\$ 2,240.00

Any questions regarding this invoice please call:
(800) 533-8435

For senior accounting and finance project professionals please call:
(781) 676-1988

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Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	07937574	\$ 2,240.00

26100014700007937574002240005



DTE 02-24/25
Attachment 6 DTE 2-15
Supplemental Response-9/20/02
Page 4 of 5

Page:
Invoice Date:
Invoice No: 07981763
Customer Number: 261-000147-000
Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
Mark Collin
UNITIL CORPORATION
6 LIBERTY LANE, WEST
HAMPTON NH 03842

Please Remit To:
Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Tafoya, Robyn A	08/30/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 08/30/2002				40.00	HRS		\$ 2,240.00

50% NH Rest
50% FGE Rate Cases - \$1,120-
Gas \$392-
Electric \$728-

Invoice Subtotal:

\$ 2,240.00

TOTAL AMOUNT DUE :

\$ 2,240.00

Any questions regarding this invoice please call:
(800) 533-8435

For senior accounting and finance project professionals please call:
(781) 876-1988

Please detach and return this remittance stub with your payment.

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Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	07981763	\$ 2,240.00

26100014700007981763002240009



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MANAGEMENT
RESOURCES™**
Project Financial Professionals

DTE 02-24/25
Attachment 6 DTE 2-15
Supplemental Response-9/20/02
Page 5 of 5

Page:
Invoice Date:
Invoice No: 08009015
Customer Number: 261-000147-000
Fed Tax ID: 94-1648752

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
Mark Collin
UNITIL CORPORATION
6 LIBERTY LANE, WEST
HAMPTON NH 03842

Please Remit To:
Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Fatoya, Fiobyn A	09/06/2002	Collin, Mark	32.00	HRS REG	\$ 56.00	\$ 1,792.00
Subtotal for Week-Ended: 09/06/2002				32.00	HRS		<u>\$ 1,792.00</u>

50% NH Rest
50% FGE Rate CASC) — \$896 — G25 \$313.60
Electric \$582.40

Invoice Subtotal:

\$ 1,792.00

TOTAL AMOUNT DUE :

\$ 1,792.00

Any questions regarding this invoice please call:
(800) 533-8435

For senior accounting and finance project professionals please call:
(781) 676-1988

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	08009015	\$ 1,792.00

26100014700008009015001792001

ntil
Service Corp.

If this advance is not cleared within 60 days or before employment terminates, I agree to have the balance due the company for this advance deducted from my pay check

Date: 8/13/02

RECEIVED OF PETTY CASH

DESCRIPTION OF ITEM/SERVICE PURCHASED		AMOUNT	
COURIER SERVICE TO LLG&M		100	00
CHARGE TO ACCOUNT: 50% 20-00-00-00-186-72-00		\$ 50	00
50% 20-00-00-00-186-71-00		\$ 50	00
50% Unallowable Meals: 12.30.03.00.921.09.03			
TOTAL		100	00

Approved By [Signature]

Received By

COASTAL TRANSPORTATION GROUP, INC.
26 AUTUMN POND PARK
GREENLAND, NH 03840-2427

DATE 8/13/02

RECEIVED FROM [Signature] \$ 100.00 DOLLARS

FOR [Signature]

AMOUNT OF ACCOUNT	100.00
THIS PAYMENT	
BALANCE DUE	

CASH
CHECK
BY

Thank You!